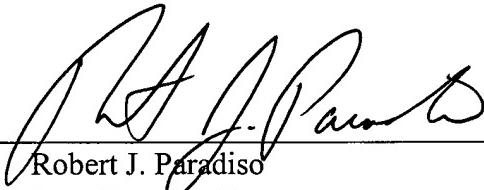


This response is being submitted within 30 (thirty) from the date of the Notice of Non-Compliant Amendment. Accordingly, no fee is believed due. If it is determined that any fees are due, Commissioner is hereby authorized to charge any deficiencies to Attorney Deposit Account No. 50-0552.

Respectfully submitted,  
DAVIDSON, DAVIDSON & KAPPEL, LLC

By:

  
Robert J. Paradiso  
Reg. No. 41,240

Davidson, Davidson & Kappel, LLC  
485 Seventh Avenue, 14th Floor  
New York, New York 10018  
(212) 736-1940